Amendment No. 39 to HB0534

Ragan Signature of Sponsor

AMEND Senate Bill No. 1221

House Bill No. 534*

by adding the following as a new section immediately preceding the effective date section and renumbering the remaining section accordingly:

SECTION ___. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

- (a) There is exempt from the tax imposed by this chapter any firearm accessories, firearm cleaning supplies, or practice firearm targets purchased by a person who possesses a valid license to hunt in this state in accordance with title 70.
 - (b) As used in this section:
 - (1) "Firearm":
 - (A) Means a weapon designed, made, or adapted to expel a projectile by the action of an explosive or any device readily convertible to that use;
 - (B) Includes a shotgun, rifle, pistol, or revolver; and
 - (C) Does not include an explosive weapon as defined in § 39-17-1301; and
 - (2) "Firearms accessories":
 - (A) Means items used in conjunction with or mounted upon a firearm; and
 - (B) Includes scopes; suppressors; stocks; grips; triggers; speedloaders; clips, magazines, or other ammunition storage devices; lights for target illumination; rail systems; and firearm cases and covers.